

REF: POEL/BNS/ BSE/2025-26/17
MAY 05, 2025

BSE LIMITED
PHIROZE JEEJEEBHAY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code – 539195

DEAR SIR,

Sub: Outcome of the Board Meeting
Ref: Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the above captioned subject, the Board of Directors at its Meeting held on Monday, May 05, 2025, among other subjects, inter-alia has approved the following:

A. Financial Results:

The Audited Financial Results for the quarter and year ended March 31, 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The aforesaid Financial results along with the Auditors Report and Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed.

B. Dividend:

The Board of Directors of the Company have recommended a final dividend of 35% (i.e., Re. 0.70/- per equity share of Re. 2/- each) for the financial year ended March 31, 2025, subject to the approval of the shareholders.

We shall inform in due course the date on which the Company will hold its Annual General Meeting for the financial year ended March 31, 2025 and the date from which dividend, if approved by the shareholders, will be paid.

C. Constitution of CSR Committee of the Board:

The Board of Directors have constituted the Corporate Social Responsibility (CSR) Committee, as detailed below, with immediate effect.

Corporate Social Responsibility (CSR) Committee:

Name of the Director	Category	Designation
Ms. Indu Bala	Member & Chairperson	Independent Director
Mr. Amber Bansal	Member	Executive Director – Whole-time Director & CFO
Mr. Sunil Kumar Bansal	Member	Managing Director

The Board Meeting commenced at 11:30 A.M. and concluded at 01:55 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

AASHISH KUMAR K JAIN
COMPANY SECRETARY & FINANCE HEAD



POCL Enterprises Limited

Regd. Office: Willingdon Crescent, 1st Floor, Pycrofts Garden Road, Nungambakkam, Chennai 600006

Ph.044 49145454 Fax: 044 49145455 Email Id: corprelations@poel.in Website : www.poel.in

CIN: L52599TN1988PLC015731

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(Rupees in lakhs)

Sl. No	Particulars	Quarter ended			Year to date figures for the 12 months ended	
		March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
	Income from Operations					
1	Net Sales / Income from operations	37,236.27	34,111.79	30,766.41	1,45,009.73	1,12,044.19
2	Other Income (Net)	95.28	7.11	15.99	122.81	39.39
3	Total Income (1+2)	37,331.55	34,118.90	30,782.40	1,45,132.54	1,12,083.58
4	Expenses					
	Cost of materials consumed	23,279.57	20,277.97	19,676.78	91,885.91	81,438.29
	Purchase of stock-in-trade	9,810.25	10,158.20	7,991.29	40,911.98	22,158.69
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	241.85	396.22	136.92	(1,847.23)	(1,602.83)
	Employee benefit expenses	613.19	602.80	431.22	2,299.16	1,720.85
	Finance costs	448.48	501.36	385.71	1,873.33	1,360.56
	Depreciation and amortization expense	166.68	77.10	67.79	339.64	173.54
	Other expenses	1,446.00	1,384.84	1,220.53	5,490.11	4,447.03
	Total Expenses	36,006.02	33,398.49	29,910.24	1,40,952.90	1,09,696.13
5	Profit/ (loss) before exceptional items and tax (3-4)	1,325.53	720.41	872.16	4,179.64	2,387.45
6	Exceptional items	-	-	-	-	-
7	Profit/ (loss) before tax (5+6)	1,325.53	720.41	872.16	4,179.64	2,387.45
8	Tax expense					
	Current tax	352.74	189.10	198.45	1,093.29	622.00
	Earlier Period Tax	-	-	-	4.86	6.88
	Deferred tax charge/ (credit)	(79.29)	(30.10)	(39.19)	(36.38)	(15.32)
	Total Tax Expenses	273.45	159.00	159.26	1,061.77	613.56
9	Profit/ (loss) for the period from continuing operations (7-8)	1,052.08	561.41	712.90	3,117.87	1,773.89
10	Other comprehensive income, net of income tax					
a.	(i) items that will not be reclassified to profit or loss	(3.72)	-	(2.91)	(3.72)	(2.91)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.94	-	0.73	0.94	0.73
b.	(i) items that will be reclassified to profit or loss					-
	(ii) income tax relating to items that will be reclassified to profit or loss					-
	Total other comprehensive income, net of income tax	(2.78)	-	(2.18)	(2.78)	(2.18)
11	Total comprehensive income/ (loss) for the period (9+10)	1,049.30	561.41	710.72	3,115.09	1,771.71
12	Paid-up equity share capital	557.60	557.60	557.60	557.60	557.60
	Face value per share (Rs)	2.00	2.00	2.00	2.00	2.00
13	Other Equity				9,232.21	6,256.51
14	Earning per share (Rs)					
	- Basic	3.77	2.01	2.56	11.18	6.36
	- Diluted	3.77	2.01	2.56	11.18	6.36

The business of the Company falls under three segments i.e., (a) Metal; (b) Metallic Oxides; and (c) Plastic additives in accordance with Ind AS 108 'Operating Segments' and segment information is given below:

(Rupees in lakhs)

Particulars	Quarter ended			Year ended	
	March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Segment Revenue					
a) Metal	27,913.34	27,885.63	22,159.72	1,08,755.12	76,386.62
b) Metallic Oxides	9,856.70	8,486.19	9,403.51	42,174.91	37,422.60
c) Plastic Additives	2,440.17	1,974.05	2,210.50	8,581.95	7,981.75
d) Others	219.09	187.87	248.62	677.63	560.62
Total	40,429.30	38,533.74	34,022.35	1,60,189.61	1,22,351.59
Less: Inter Segment Turnover	3,193.03	4,421.95	3,255.94	15,179.88	10,307.40
Revenue from operations (Net)	37,236.27	34,111.79	30,766.41	1,45,009.73	1,12,044.19
Segment Results					
Profit (+) / Loss (-) before tax and finance cost					
a) Metal	1,673.68	868.94	850.70	4,980.76	2,664.34
b) Metallic Oxides	305.91	461.25	497.39	1,649.59	1,363.11
c) Plastic Additives	145.56	201.39	144.93	591.90	566.99
d) Others	11.13	22.50	(4.62)	32.57	(30.50)
Total	2,136.28	1,554.08	1,488.40	7,254.82	4,563.94
Add/ Less : Finance Cost	448.48	501.36	385.71	1,873.33	1,360.56
Less: Other unallocable expenditure net off unallocable income	362.27	332.31	230.53	1,201.85	815.93
Profit /(Loss) from continuing operations	1,325.53	720.41	872.16	4,179.64	2,387.45
Profit/(Loss) from discontinuing operations					
Profit Before Tax	1,325.53	720.41	872.16	4,179.64	2,387.45
Segment Assets					
a) Metal	11,295.93	13,609.04	9,377.17	11,295.93	9,377.17
b) Metallic Oxides	6,813.22	8,113.97	6,796.73	6,813.22	6,796.73
c) Plastic Additives	2,823.41	2,787.88	1,983.53	2,823.41	1,983.53
d) Others	100.11	210.67	730.52	100.11	730.52
e) Other unallocable corporate assets	1,528.28	1,482.20	988.64	1,528.28	988.64
Total assets	22,560.95	26,203.76	19,876.58	22,560.95	19,876.58
Segment Liabilities					
a) Metal	1,120.56	3,159.53	1,491.67	1,120.56	1,491.67
b) Metallic Oxides	669.65	2,244.11	1,376.63	669.65	1,376.63
c) Plastic Additives	473.55	799.98	358.01	473.55	358.01
d) Others	28.72	40.67	178.22	28.72	178.22
e) Other unallocable corporate liabilities	10,478.66	11,133.14	9,657.95	10,478.66	9,657.95
Total liabilities	12,771.14	17,377.43	13,062.47	12,771.14	13,062.47
Capital Employed (Segment assets-Segment liabilities)					
a) Metal	10,175.37	10,449.51	7,885.50	10,175.37	7,885.50
b) Metallic Oxides	6,143.57	5,869.86	5,420.10	6,143.57	5,420.10
c) Plastic Additives	2,349.86	1,987.90	1,625.52	2,349.86	1,625.52
d) Others	71.39	170.00	552.30	71.39	552.30
Total capital employed in segments	18,740.19	18,477.27	15,483.42	18,740.19	15,483.42
Unallocable corporate assets less corporate liabilities	(8,950.38)	(9,650.94)	(8,669.31)	(8,950.38)	(8,669.31)
Total Capital Employed	9,789.81	8,826.33	6,814.11	9,789.81	6,814.11

Statement of assets and liabilities			(Rupees in lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Assets			
Non-current assets			
Property, plant and equipment	4,158.21	3,138.87	
Right of Use assets	269.43	-	
Intangible assets	6.97	3.04	
Intangible assets under development	-	1.50	
Capital work in progress	140.90	102.89	
Financial Assets			
Other financial assets	56.02	55.31	
Other non-current assets	90.94	262.35	
Deferred Tax Assets (net)	122.50	85.18	
	4,844.97	3,649.14	
Current assets			
Inventories	8,879.63	6,772.42	
Financial Assets			
Investment	30.01	100.90	
Trade receivables	4,842.86	7,174.95	
Cash and cash equivalents	1.93	2.24	
Bank balances other than above	822.10	133.59	
Loans	3.35	1.89	
Other financial assets	64.72	25.00	
Other current assets	3,071.38	2,016.46	
	17,715.98	16,227.44	
Total - Assets	22,560.95	19,876.59	
Particulars	As at March 31, 2025	As at March 31, 2024	
Equity and Liabilities			
Equity			
Equity share capital	557.60	557.60	
Other Equity	9,232.21	6,256.51	
	9,789.81	6,814.11	
Non current liabilities			
Financial Liabilities			
Borrowings	724.46	880.30	
Lease liability	230.18	-	
Provisions	243.96	203.66	
Deferred Tax Liabilities (net)	-	-	
	1,198.60	1,083.96	
Current liabilities			
Financial Liabilities			
Borrowings	9,730.70	9,621.47	
Lease liability	48.36	-	
Trade payables			
Outstanding dues to Micro enterprises and Small enterprises	246.45	67.21	
Outstanding dues to Creditors other than Micro and Small enterprises	970.70	1,777.61	
Other financial liabilities	110.86	8.56	
Other current liabilities	306.70	299.72	
Provisions	158.77	203.95	
	11,572.54	11,978.52	
Total - Equity and Liabilities	22,560.95	19,876.59	

Statement of cash flow for the year ended March 31, 2025
(Rupees in lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash Flow From Operating Activities		
Profit before income tax	4,179.64	2,387.45
Adjustments for		
Depreciation and amortisation expense	339.64	173.54
Interest income	(20.28)	(15.18)
Finance costs	1,873.33	1,360.56
(Profit)/ Loss on sale of fixed asset	0.04	(0.55)
(Profit)/ Loss on sale of investments	(6.02)	(0.90)
Bad debts written off	1.87	-
	6,368.22	3,904.92
Change in operating assets and liabilities		
(Increase)/ decrease in loans	(1.46)	0.60
(Increase)/ decrease in Other financial assets	(38.63)	(21.64)
(Increase)/ decrease in inventories	(2,107.21)	(1,587.81)
(Increase)/ decrease in trade receivables	2,330.22	(1,056.53)
(Increase)/ decrease in Other assets	(883.52)	(797.86)
Increase/ (decrease) in provisions and other liabilities	158.43	(58.52)
Increase/ (decrease) in trade payables	(627.67)	435.87
Cash generated from operations	5,198.38	819.03
Less : Income taxes paid (net of refunds)	1,155.90	560.01
Net cash from operating activities (A)	4,042.48	259.02
Cash Flows From Investing Activities		
Purchase of PPE and intangibles (including changes in CWIP)	(1,390.45)	(360.18)
Sale proceeds of PPE/Tools and Implements/Stores and Spares	22.87	15.03
(Purchase)/ disposal proceeds of Investments (net)	76.91	(99.99)
(Investments in)/ Maturity of fixed deposits with banks (net)	(688.50)	148.89
Interest income	18.47	15.18
Net cash used in investing activities (B)	(1,960.70)	(281.07)
Cash Flows From Financing Activities		
Proceeds from/ (repayment of) long term borrowings (net)	(155.84)	(345.69)
Proceeds from/ (repayment of) short term borrowings (net)	109.23	1,841.21
Finance costs	(1,857.88)	(1,360.56)
Dividend and tax thereon paid	(139.40)	(111.52)
Repayment of lease liability	(38.20)	-
Net cash from/ (used in) financing activities (C)	(2,082.09)	23.44
Net decrease in cash and cash equivalents (A+B+C)	(0.31)	1.39
Cash and cash equivalents at the beginning of the financial year	2.24	0.85
Cash and cash equivalents at end of the year	1.93	2.24

Notes:

- 1 The above results for the quarter and twelve months ended March 31, 2025 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on May 05, 2025. The results for the year ended March 31, 2025 presented have been audited by the Statutory Auditors of the Company. An unqualified report has been issued by them thereon.
- 2 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 During the previous quarters, subsequent to the approval of the Board of Directors at the Board Meeting held on August 01, 2024 and the shareholders' approval at the Annual General Meeting held on September 23, 2024, the Company has sub-divided its existing 55,75,992 Equity Shares having face value of Rs. 10/- each into 2,78,79,960 Equity Shares having face value of Rs. 2/- each, effective from October 25, 2024 ("Record Date"). The Earnings Per Share (EPS) numbers of the current quarter and year ended March 31, 2025 and all comparative periods presented above have been restated to give effect of the share split.
- 4 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited published figures in respect of the financial results upto the third quarter of the respective financial year which were subject to limited review.
- 5 The Board of Directors recommends a final dividend of 35% (i.e., Re.0.70/- per equity shares of Rs.2/- each) for the financial year ended March 31, 2025, subject to the shareholders' approval.
- 6 Figures of the earlier period, wherever necessary, have been regrouped to conform with those of the current periods.

for POCL Enterprises Limited



Place: Chennai
Date : May 05, 2025

Sunil Kumar Bansal
Managing Director
DIN : 00232617



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

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AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
POCL ENTERPRISES LIMITED

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying financial results of **POCL ENTERPRISES LIMITED** (the 'Company') for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our





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CHARTERED ACCOUNTANT

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opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional





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skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the





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scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

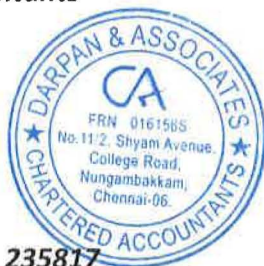
Other Matter

The annual financial results include the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current financial year which were subject to limited review by us.

For Darpan & Associates
ICAI Firm Registration No. 016156S
Chartered Accountants

Darpan Kumar
Partner

Membership No. 235817



UDIN: 25235817BMJLLS5213

PLACE : CHENNAI
DATE : MAY 05, 2025



POEL . POCL ENTERPRISES LIMITED

REF: POEL/BNS/ BSE/2025-26/16
MAY 05, 2025

BSE LIMITED
PHIROZE JEEJEEBHAY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code - 539195

DEAR SIR,

Sub: Declaration in respect of Audit Report with unmodified opinion for the Audited Financial Results for the financial year ended March 31, 2025

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We hereby declare that M/s. Darpan & Associates, Chartered Accountants, Chennai (Firm Registration No: 016156S), Statutory Auditors of the Company have expressed an unmodified opinion in their Audit Report on the Audited Financial Results of the Company for the financial year ended March 31, 2025.

This is for your information and record.

Thanking You,

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

SUNIL KUMAR BANSAL
MANAGING DIRECTOR